

MIAMI-DADE COUNTY, FLORIDA

**CAPITAL PROJECTS FUNDS
SUPPLEMENTAL COMBINING BALANCE SHEET**

SEPTEMBER 30, 2001

(with comparative totals for September 30, 2000)

(in thousands)

	Bond Projects	Impact Fees	Other Capital Projects	Total September 30,	
				2001	2000
Assets:					
Cash and cash equivalents	\$ 56,306	\$ 32,433	\$ 20,965	\$ 109,704	\$ 137,488
Investments	348,169	106,485	68,817	523,471	476,363
Accounts receivable			1,398	1,398	1,545
Due from other funds			398	398	
Due from other governments			7,073	7,073	10,211
Other current assets	2,194			2,194	2,193
Total assets	\$ 406,669	\$ 138,918	\$ 98,651	\$ 644,238	\$ 627,800
Liabilities and Fund Equity:					
Liabilities:					
Accounts payable and accrued expenditures	\$ 2,019	\$ 829	\$ 6,349	\$ 9,197	\$ 6,550
Retainage payable	933	357	601	1,891	1,736
Due to other funds		2,154	1,627	3,781	3,941
Due to other governments	173		494	667	3,897
Deferred revenues			292	292	419
Assets held in trust		112,380		112,380	105,107
Total liabilities	3,125	115,720	9,363	128,208	121,650
Fund equity:					
Reserve for encumbrances	287,008	19,163	20,523	326,694	78,901
Reserve for accounts receivable			1,379	1,379	1,521
Unreserved fund balance	116,536	4,035	67,386	187,957	425,728
Total fund equity	403,544	23,198	89,288	516,030	506,150
Total liabilities and fund equity	\$ 406,669	\$ 138,918	\$ 98,651	\$ 644,238	\$ 627,800

MIAMI-DADE COUNTY, FLORIDA

**CAPITAL PROJECTS FUNDS
SUPPLEMENTAL COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND EQUITY**

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2001

(with comparative totals for September 30, 2000)

(in thousands)

	Bond Projects	Impact Fees	Other Capital Projects	Total	
				September 30,	
				2001	2000
Revenues:					
Local option gas tax			\$ 14,738	\$ 14,738	\$ 4,146
Special tax assessments		\$ 27,889	854	28,743	32,674
Licenses and permits			2,257	2,257	768
Intergovernmental revenue			17,894	17,894	21,577
Fines and forfeitures			149	149	175
Investment income	\$ 23,264	812	4,173	28,249	30,108
Other	166	286	8,011	8,463	25,467
Total revenues	23,430	28,987	48,076	100,493	114,915
Expenditures:					
Capital outlay	62,216	24,261	66,343	152,820	183,899
Total expenditures	62,216	24,261	66,343	152,820	183,899
Excess (deficiency) of revenues over expenditures	(38,786)	4,726	(18,267)	(52,327)	(68,984)
Other financing sources (uses):					
Debt proceeds	43,572			43,572	27,762
Operating transfers in			40,755	40,755	39,687
Operating transfers out	(6,607)	(5)	(15,508)	(22,120)	(20,698)
Total other financing sources (uses)	36,965	(5)	25,247	62,207	46,751
Excess of revenues over expenditures and other financing sources (uses)	(1,821)	4,721	6,980	9,880	(22,233)
Fund equity at beginning of year	405,365	18,477	82,308	506,150	528,383
Fund equity at end of year	\$ 403,544	\$ 23,198	\$ 89,288	\$ 516,030	\$ 506,150